



Report of the
**INFORMATION
AUTHORITY**

ON THE EXERCISE OF ITS FUNCTIONS PURSUANT TO
THE OFFICIAL INFORMATION ACT

for the year ended
31 March 1987

*Presented to the House of Representatives Pursuant to
Section 44 (1) of the Official Information Act 1982*

Price Code: 18—C

INFORMATION AUTHORITY ANNUAL REPORT 1986/87**INTRODUCTION**

It is satisfactory to record that this year brings a culmination to the Authority's work in the form of the the Official Information Amendment Act which improves the working effectiveness of the principal Act, and significantly extends its coverage. Reference to all this may be found in the body of the report.

Work on personal information, the issue of 'privacy', has made progress, and a prospect of further legislation follows from what is explained below.

Further work on the protection provided by the OIA has been undertaken and, in the coming year, will be the subject of detailed discussion with the Statistics and Inland Revenue Departments.

MONITORING THE OPERATION OF THE ACT:

In its last Annual Report the Authority said it believed that reviewable decisions i.e. those which the Ombudsmen can be asked to review, appeared to have reached an established level. This year's total supports that view with a small 1.9% drop (21 decisions) from the 1986 year. (See Appendix B)

It is always a matter of some surprise that the working activities arising from an act designed, as is the OIA, to making official information available as the general and desirable state of affairs, should be so much involved in questions of whether to release information or not. But, within the nature of things, establishing the need to protect information, against the general case, for matters of public interest or personal privacy must attract detailed considerations.

The OIA in sections 6, 9 and 27, sets out conditions where, it is believed, the public interest may be better served by withholding information than by releasing it. Individual privacy and commercial confidentiality are two of these conditions most commonly giving rise to consideration, and this is reflected in the reviewable decisions made by the seven departments most concerned. (See Appendix C). These departments made nearly 71% of all reviewable decisions in 1986/87 and most were concerned with personal information requested by the subject or other parties. They will continue to be involved in comparatively high levels of reviewable decisions because requests to them are usually for information about individuals or businesses. An explanation of some of the information involved and reasons for withholding is given in Appendix D.

It is useful to compare the total number of reviewable decisions with the number of complaints made to the Ombudsmen and with those that are finally sustained. The 1985 to 1987 figures are used. (See Appendix E.) In each year about thirty percent of the decisions to withhold in whole or part appear to have been complained of to the Ombudsmen's office. (Requesters must be told, when a reviewable decision is made, that they may ask the Ombudsman to review that decision.) While there

may be some who might have had cause to complain but did not, the majority evidently felt that the initial decision made by the agency was acceptable in the circumstances.

Of the complaints moving on to the Ombudsmen about 47% in 1985 and 1986, and 52% in 1987, have not been sustained or further investigation has been discontinued or seen as not warranted. This leaves around half judged to have some justification. Of these cases, 165 in 1985, 177 in 1986 and 181 in 1987, were resolved on further inquiry by the department or organisation concerned, and did not require a formal recommendation from the Ombudsmen.

These figures may seem high, but they should be judged in the circumstances which apply within the departments and organisations where decisions to release or not release are first made. Matters are dealt with in the first place by the exercise of dispersed responsibilities which are generally informal, quick to respond, and not bureaucratically elaborate. A more highly structured decision process would work more slowly and, perhaps, more defensively. The Authority believes that an open philosophy of government can be made to work best, as at present, with the review system operating through the Ombudsmen and back to the departments and organisations themselves as a 'second stage' operation.

After due processing some 64 calls for release were sustained by the Ombudsmen in 1985 and this relatively small number was followed by a significant drop to 15 in 1986 and 12 in 1987. Compared to the total number of complaints for the year (or the total number of reviewable decisions) this indicates to the Authority that departments and agencies have demonstrably improved their competence and understanding in their operation of the Act. There will always be difficult decisions to be made at its cutting edge and it is a function of the Ombudsmen's office to assist in making them. The Committee on Official Information that originally proposed the legislation knew that inherently difficult questions lay within any access regime, hence their recommended inclusion of the veto process. The fact that during 1986 only 15 and in 1987 only 12 recommendations for release were made by the Ombudsmen, and the veto was used only once, speaks well for the skills and judgements that have been brought to bear.

PROTECTION OF OFFICIAL INFORMATION

By the repeal of secrecy provisions in 69 other Acts and Regulations, (see the Third and Fourth Schedules of the Official Information Amendment Act 1987), Parliament has reinforced the responsibility of the OIA to act as the principal instrument and statement of information policy, law and practice. Amendments to ss.9(2)(b) and (ba) of the OIA require the Act to stand as the arbiter of access to third party and particularly commercial information. At the same time, amendments to ss.9(2)(i) and (j) will answer some of the concerns of state commercial enterprises, those within the public service as well as the state owned enterprises,

that they are being disadvantaged compared to their private sector counterparts because of official information policy.

Now that the first stage of the review of secrecy provisions has been completed the Authority is able to proceed with the balance of the review— consideration of provisions that mainly affect personal information. This will be done in conjunction with the exercise on controls on the collection and use of personal information. (See the section on Personal Information.) As with the provisions covering commercial information the Authority sees the removal of secrecy provisions on personal information as being one side of the exercise, while the other side is concerned with adequate protection being available under the OIA.

PROPOSED LEGISLATION AND SECRECY PROVISIONS

The Authority draws attention yet again to the fact that as in its 1984, 1985 and 1986 Annual Reports it has to express concern that new legislation is still coming forward containing provisions which seek to override the OIA and prevent the release of official information. Departments have been asked to consult with the Authority prior to the introduction of such legislation but this request is not always responded to. Where consultation has taken place it has usually been possible to resolve the issue prior to the Bill being introduced. In one instance the Authority recommended reform to the Official Information Act itself with regard to access to information where the safety of a person could be put at risk. And the Amendment Act included danger to the 'safety of the person' in section 6 of the OIA as a conclusive reason for withholding information.

The repeal by the OIA Act of so many secrecy provisions in other legislation should give a clear indication to Departments of Parliament's view of such provisions and its intention that unless there are exceptional circumstances all decisions to withhold official information should be made in terms of the Official Information Act.

PERSONAL INFORMATION

In 1985 the Authority published and circulated widely a booklet entitled 'Personal Information and the Official Information Act: An Examination of the Issues'. It discussed privacy issues involved in the collection and use of personal information by departments and organisations and set out principles to govern that collection and use. These were generally accepted, and most departments saw no difficulties for their organisations in their application.

The Authority has subsequently given careful consideration to their most effective implementation. We believe that the most practical way to proceed giving the least difficulty for departments and organisations while sustaining credibility with those required to supply the information, is to include general provisions within the OIA. We are therefore recommending amendments to the Act to govern the collection and use of personal information from both natural and legal persons. Present and future powers of collection in other legislation would remain, but their operation, in general, would be subject to the provisions of the OIA. (See

Appendix A) A second discussion booklet canvassing the background and reasons for the proposed legislation with comments on each clause, has recently been published. Extracts from Australian, Canadian, USA and UK legislation on privacy and data protection are included. "Personal Information and the Official Information Act: Recommendations for Reform" is available at \$8.25, from Government Bookshops. The Authority preferred this legislative approach through amending the OIA to the alternatives of embodying the principles in guidelines, or of developing model clauses that might modify as necessary, present statutory powers. Guidelines are all too readily overlooked, and modifying existing Acts would be unnecessarily complicated.

While the application of the legislation in most cases should not prove difficult, there could be particular information where it may not be appropriate. For example, where there is already a detailed code or regime for collection and use, or where the specific controls on useage are narrower than the proposed general provisions, or where legislation controls the type of questions that can be asked in a certain situation, or which specifies that certain information must be released in a particular circumstance. There is also information collected for criminal intelligence systems, which by their very nature, often require collection and use without the knowledge of the subject, and which may be hearsay or circumstantial, and in fact untrue. The Authority raises these issues in the booklet and has asked for responses from those who may be affected.

An important part of the operation of the OIA concerns the review of decisions about the protection or release of information. A party questioning a decision by a department or organisation may appeal to the Ombudsman. The informality that marks the means of seeking recourse through the Ombudsman is highly desirable and the Authority believes this review procedure should also apply to the proposed extended provisions if decisions on collection and use are called into question.

The Authority's brief (see section 39 of the OIA) lies with information collected by departments and organisations covered by the OIA, essentially the public sector, and covers information held in both electronic and manual systems. We believe it would also be appropriate for the proposals to be included in any local government official information legislation. The Local Government Official Information and Meetings Act is, in essence, the OIA adapted for local government information.

STATE OWNED ENTERPRISES

The corporatisation this year of a number of Government Departments raised the question of whether the OIA should continue to apply to the new bodies. A State Owned Enterprise (SOE), can be described as an institution operating a service of a commercial character on behalf of the Government, through an independent legal entity, to some degree autonomous in its management and financing, but responsible to government.

The State Owned Enterprises Act 1986 sets out a new accountability regime seen to be appropriate to the enlarged corporate responsibilities. This accountability will have to cope with situations where the necessary discernment of the public interest increases in complexity and importance. The role of the OIA in establishing credibility to what is being done in the name of reform is important. To opt out of the OIA responsibilities on the grounds of level-pegging with the private sector fails to recognise the need for the massive changes foreshadowed by the SOEs to be answerable to the general or interested public.

There is also a public interest, however, in such an enterprise not being disadvantaged, through information requirements, in relation to the private sector. The Authority believes that the amended sub-sections 9(2)(i) and (j), in the Official Information Act should provide any needed protection while also taking into account the countervailing public interest.

EXTENSION OF THE OIA TO OTHER ORGANISATIONS

The Authority's 1986 Annual Report referred to the criteria it had developed to assess whether individual statutory boards and committees should be covered by the OIA. Progress is being made with this review but the task has been found to be more formidable than expected. The establishment of a reasonably definitive list of such bodies in the first place was not easy to achieve and, as some Ministers have responsibility for over 80 statutory bodies, discussions with and within their departments will take some time to complete.

The Official Information Amendment Act 1987, included Hospital Boards, Universities and Education Authorities (e.g. Secondary and Primary Schools, Boards, Technical Institutes). Training programmes for Education Authorities have been run by the Education Department throughout the country. The Hospital Boards Association has co-ordinated three seminars for Hospital Boards, and the Universities have undertaken their own programmes.

The Authority was given advisory status by the Justice and Law Reform Select Committee for the Local Government Official Information and Meetings Bill and attended hearings of submissions on the Bill.

PUBLIC SUBMISSIONS ON GOVERNMENT RELATED EXERCISES

The procedures for access to submissions made by the public for one reason or another to departments and organisations on Government related exercises (such as the New Birth Technologies or School Curriculum or Environmental Reviews), was referred to the Information Authority for comment. It appears that some agencies, when requests are made for copies of such submissions, have felt it necessary to consult with the author on whether or not they agree with release.

This concern is commendable. The Authority believes however that such submissions should be regarded as 'public submissions' and therefore automatically available without the need to consult the authors.

Making such submissions available would be consistent with the OIA and would also be in line with the arrangements for public submissions to Parliamentary Select Committees. Even prior to the recent changes to allow for public hearings, these submissions were available after the committee had reported back to Parliament unless some restriction was proposed by the committee and agreed by Parliament.

The Danks Committee in its General Report (at para 123) set out the importance of material such as submissions on government-related exercises being made available publicly: "Where policy changes of a non-recurring and substantive nature are in prospect and these may embrace significant non-commercial values or criteria, the case for open argument of options, alternative listings and the like is strong."

Under the Official Information Act regime there is no requirement that the maker of the submission be informed that the submission has been publicly released. But, when requesting submissions from the public it would be proper for the enquiring body to inform them that as such submissions will be official information, they will be publicly available unless there is good reason to withhold certain information under the OIA. Sensitive information is given protection under the OIA, e.g. confidential commercial information or personal privacy in relation to the contents of a submission as distinct from authorship or the views expressed. A process of consultation should take place when such circumstances apply.

The Authority has advised departments and organisation of these matters.

LEGISLATION DRAFTING MANUAL

The Legislation Advisory Committee, chaired by Sir George Laking, asked the Authority to contribute to guidelines it was preparing for officials involved in the drafting of legislation. The Authority provided material on—

- (1) The primacy of the OIA as the source of justification for the withholding of official information. (We comment on this elsewhere in the report);
- (2) The need to consider the application of the OIA whenever new bodies are created, and if necessary ensure they are added to the appropriate schedules of either the Ombudsman's Act or the OIA.
- (3) The legislation the Authority is recommending be included in the OIA to give some control over the powers of agencies to collect and use personal information.

These guidelines should ensure officials take the matters into account when preparing legislation and reduce work for the Authority which now has to repair any omissions.

VISITORS AND CONTACTS/OVERSEAS AND IN NZ

The Authority has developed useful contacts with counterparts in Australia and Canada. Both countries have access legislation at a Federal level; in addition a number of the Australian States and Canadian Provinces have their own laws. While the legislation in each country is not completely parallel there are many similarities, and decisions of Courts and Appeal Tribunals can be helpful in developing interpretations in New Zealand. The Authority has found this to be so in its review of the protection afforded to commercial information, and also in its review of powers to collect and use personal information.

The OIA and its operation has become a matter for study by University students, and the Authority has responded to a number of requests for background information on work that it has done. Two overseas visitors who have been reviewing the operation of the Official Information Act on behalf of their Governments were Mr Robert Hazell from the United Kingdom Home Office and Mr Takigami of the Japanese Prime Minister's Office. We were pleased to assist them with information.

APPENDIX A:

COLLECTION AND USE LEGISLATION

Suggested New Sections to be Included in Part IV of the Official Information Act 1982

COLLECTION AND USE OF PERSONAL INFORMATION

23A. **NEED FOR COLLECTION**—A Department or Minister of the Crown or organisation may collect personal information only if the need for it arises from the due exercise of the duties and responsibilities of that Department or Minister of the Crown or organisation.

23B. **MEANS OF COLLECTION**—A Department or Minister of the Crown or organisation shall collect personal information directly from the person to whom it relates except—

- (a) where the information is already publicly available; or
- (b) where the person authorises another method of collection; or
- (c) where such collection would prejudice the purpose of the collection; or
- (d) where it would be of benefit to the person.

23C. **PERSON TO BE TOLD**—The person from whom the information is collected shall be told, except where it would prejudice the purpose of the collection—

- (a) the purpose for which the information is being collected; and
- (b) whether the collection of the information is required or is authorised by or under law, and whether disclosure by that person of such information is mandatory or voluntary; and
- (c) the effects on that person, if any, of not providing all or any part of the requested information; and
- (d) the categories of persons who will have access to the information; and
- (e) the rights of access to and correction of personal information provided by this Act.

23D. **HOLDERS AND USERS TO ENSURE INFORMATION SECURITY**—A Department or Minister of the Crown or organisation which holds or uses personal information shall take all reasonable steps to ensure the information is safeguarded against unauthorised access, alteration, use, disclosure or destruction.

23E. **USERS TO ENSURE INFORMATION QUALITY**—A Department or Minister of the Crown or organisation which uses personal information shall take all reasonable steps to ensure, when the information is to be used, that it is accurate, up to date, complete and not misleading for the purpose for which it is to be used.

23F. **USE FOR OTHER PURPOSES**—(1) A Department or Minister of the Crown or organisation may use or allow the use of personal information, the use of which is not prohibited or regulated by any other enactment, for a purpose other than the purpose for which it was collected only if—

- (a) the subject of the information has consented to the use; or
 - (b) the purpose is consistent with the purpose for which the information was obtained; or
 - (c) the information is available in accordance with Parts I and II of this Act; or
 - (d) the Department or Minister of the Crown or organisation believes on reasonable grounds that the use of the information is necessary to prevent or lessen a serious and imminent threat to the life or health of the person or some other person; or
 - (e) the use of the information for that other purpose is required or authorised by law; or
 - (f) the request, in writing, is made by an investigative body listed in the Schedule of this Act, where the information is required for the maintenance of the law, including the prevention, investigation and detection of offences, and the request specifies the purpose and describes the information to be disclosed; or
 - (g) the information is to be used in aggregate form or for statistical or research purposes and will not be published in a manner that will identify any person.
- (2) A record shall be kept by holders of personal information of any use made of that information for a purpose other than the purpose for which it was collected.
- (3) Nothing in this section affects any power of a Court or other body acting judicially to require the production of evidence.

23G. PUBLICATION SETTING OUT PERSONAL INFORMATION

HELD—A Department or Minister of the Crown or organisation holding personal information shall make available, in all its public offices, by the 31 March of each year an up to date publication that includes in respect of each Department or Minister of the Crown or organisation—

- (a) the categories of files of personal information maintained; and
- (b) the nature of the information contained in those files; and
- (c) the purposes for which the information was obtained or compiled and is used; and
- (d) the name or names of any other Department or Minister of the Crown or organisation or person to who the information is disclosed and the purpose of such disclosure; and
- (e) the steps that the person should take if he wishes to obtain access to personal information.

23H. APPLICATION PROVISION—Any provisions in any enactment in relation to the collection and use of personal information by a Department or Minister of the Crown or organisation shall be read subject to the provisions in ss.23A to 23G of this Act unless—

- (a) the latter Act states it applies notwithstanding this Act; or
- (b) the provision is specified in the Schedule to this Act.

APPENDIX B:**REVIEWABLE DECISIONS—1986/1987****(1983/84, 84/85 and 85/86 figures also shown)**

	Year ended 31/3/87	Year ended 31/3/86	Year ended 31/3/85	Year ² ended 31/3/84 (Notional 12 mths)	9 months ³ 31/3/84 (9 mths)
DEPARTMENTS/ORGANISATIONS					
Total Depts./Orgs. subject to O.I.A.	174	176	174	174	174
No. making reviewable decisions (R.Ds.)	46	54	59	63	61
No. making no reviewable decisions	128	122	115	111	113
No. making R.Ds. on Official Inform.	41	50	57	55	53
No. making R.Ds. on Personal Inform.	24	30	38	42	40
AVERAGE REVIEWABLE DECISIONS PER DEPT/ORGS MAKING DECISIONS					
Ave. of all reviewable decisions	24.1	20.9	21.3	32.1	28.4
Ave. R.Ds. Official Information	17.2	14.4	12.8	20.9	17.3
Ave. R.Ds. Personal Information	16.7	13.6	13.8	23.1	20.4
AVERAGE REVIEWABLE DECISIONS PER ALL DEPTS/ORGS					
Ave. of all reviewable decisions	6.4	6.4	7.2	11.6	9.9
Ave. R.Ds. Official Information	4.1	4.1	4.2	6.6	5.3
Ave. R.Ds. Personal Information	2.3	2.3	3.0	5.9	4.7
TOTAL REVIEWABLE DECISIONS	1107	1128	1256	2125	1730
OFFICIAL INFORMATION DECISIONS					
No. of refusals	219	281	373	714	569
No. of modified approvals (ss.16 & 17)	336	383	302	386	301
No. of conditional approvals	152	57	55	52	46
	707	721	730	1152	916
PERSONAL INFORMATION DECISIONS					
No. of refusals	128	111	233 ⁴	498 ⁵	419 ⁵
No. of modified approvals (ss.16 & 17)	162	189	184	342	290
No. of conditional approvals	75	80	68	65	49
No. of corrections (s.26)	7	6	15	26	20
No. of notations (s.26)	28	21	26	42	36
	400	407	526	973	814

¹Decisions made by Departments or Organisations to refuse, in whole or in part, requests for access to information and where the applicant can apply to the Ombudsman for review of the decision.

²Figures notional for 12 months for comparative purposes.

³OIA commenced 1 July 1983 so first statistics cover only 9 months.

⁴Includes 45 requests for UE examination scripts received after deadline for disposal.

⁵Includes 120 requests for examination scripts (mainly School Cert.) that were later released.

APPENDIX C

REVIEWABLE DECISIONS MADE BY THE SEVEN DEPARTMENTS AND ORGANISATIONS MAKING THE HIGHEST NUMBERS OF DECISIONS—1986/87 YEAR

Depart/Organisations	OFFICIAL			PERSONAL					TOTAL	% OF ALL DECISIONS (1107)
	Refusal	Modified Approval	Conditional	Refusal	Modified Approval	Conditional	Correction	Notation		
Defence	11	4	121	—	23	—	—	—	159	14.4%
Social Welfare	2	14	3	30	52	27	2	7	137	12.4%
Commerce Commission	2	122	—	—	—	—	—	—	124	11.2%
Customs	7	64	—	7	11	4	—	20	113	10.2%
Inland Revenue	10	2	—	61	—	—	—	—	73	6.6%
Labour	19	7	—	—	45	—	1	—	67	6.1%
Transport	14	19	5	4	3	14	—	—	59	5.3%
Treasury	24	21	—	2	2	—	—	—	49	4.4%
	89	253	124	104	136	45	3	27	781	70.6%

APPENDIX D

REASONS FOR MODIFIED RELEASES OF INFORMATION ON INDIVIDUALS AND BUSINESSES

- Increasing requests by unsuccessful job applicants in the public service for details on the successful applicant and reasons for the appointment. While some of the information can be made available, for privacy reasons some is withheld. A result of these releases is often a withdrawal of appeals against appointments where clearly more merit has been shown in the appointment recommendation, with consequent savings in costs and stress for both the potential appellant and the department;
- Requests for sensitive commercial information, such as that on possible mergers or on tenders; information which could effect the company's competitive position or its present or future negotiating position is withheld;
- Personal information requests in relation to immigration matters where information is on family files and only that relating to the requester is released; or the names of third parties who may have provided information detrimental to an applicant for citizenship may need to be withheld for personal safety reasons;
- Requests from unsuccessful applicants for state houses asking why successful applicants should have been given priority; only that information that does not invade privacy is released;
- Requests for names of third parties who may have advised an agency of possible breaches of the law, where the release of the name could lead to potential harm;
- Personally identifiable data wanted by researchers where they are either given access to only that which does not identify an individual, or they are given access on the condition that they will not reveal such information.
- Information on investigations and methods of such, that have been carried out into possible fraud, or tax evasion or other illegal activities that may prejudice the maintenance of the law.
- Requests for detailed information of customs import permits where details of equipment purchases or goods imported could give away competitive commercial information.
- Requests for personal details of ex-servicemen and women by third parties (usually members of the family wanting information for family or genealogical purposes); Defence releases these only on receipt of a written authority from the subject or on confirmation of death. (See conditional approvals listed in Appendix C).

APPENDIX E**TOTAL REVIEWABLE DECISIONS WITH A SUMMARY OF THE RESULTS OF COMPLAINTS TO THE OMBUDSMEN'S OFFICE FOR THE 1985, 1986 AND 1987 YEARS**

	1987	1986	1985
1. Reviewable Decisions advised to the Information Authority.	1107	1128	1256
2. Complaints received by the Ombudsmen's Office.	318	343	354
3. Complaints resolved by departments and organisations in the course of the investigation.	181	177	165
4. Complaints sustained by the Ombudsmen's Office.	12	15	64
5. Complaints not sustained by the Ombudsmen's office.	66	81	82
6. Investigations declined, discontinued, not warranted, outside jurisdiction, transferred for Ombudsman Act investigation or resolved with informal inquiry.	151	91	128

NOTE: Items 3 to 6 are not completely comparable with item 2, Complaints Received for the Year, as investigations cannot always be completed in the year the complaint is received. This does not negate the analysis, however, as the pattern for the three years is similar.

APPENDIX F**ANNUAL ACCOUNTS****STATEMENT OF ACCOUNTING POLICIES****GENERAL ACCOUNTING POLICIES**

Accrual accounts are used to match expenses and revenues. The measurement base adopted is that of historical cost.

The Information Authority is established under part IV and schedule II of the Official Information Act 1982 for the purpose of administering that Act.

Under section 53 of the Act the Authority will cease to exist on 30 June 1988 when all assets and liabilities will pass to the Crown.

PARTICULAR ACCOUNTING POLICIES**Debtors**

Debtors are stated at net realisable value.

Depreciation

Depreciation has been calculated on a straight line basis and charged so as to write off assets over their estimated useful lives. The estimated useful lives of assets are as follows :

Furniture and Fittings	10 years
Office Equipment	10 years
Statutes	not depreciated

Assets will be transferred, at residual values, to the Crown when the Information Authority ceases to exist on 30 June 1988.

CHANGES IN ACCOUNTING POLICIES

All policies have been applied on bases consistent with those used in previous years with the exception of depreciation of fixed assets.

In order to comply with the requirements of the New Zealand Society of Accountants Statement of Standard Accounting Practice No. 3, depreciation will now be charged on all fixed assets. The effect of this change in the current year is to create the depreciation expense of \$2,732.

That depreciation relating to prior years has been accounted for by way of a prior period adjustment amounting to \$6,363. The comparative figures have been restated to reflect this change in accounting policy.

**INFORMATION AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH 1987**

	Note	1986/87 \$	1985/86 \$
EXPENDITURE			
Salaries		61,746	78,682
Members Fees and Allowances		40,899	38,773
Materials Supplies Services		16,733	3,239
Consultants		—	470
Audit Fees		1,553	—
Depreciation		2,732	2,162
TOTAL EXPENDITURE		123,663	123,326
FUNDED FROM			
Vote SSC	1	125,082	125,980
Less transfer to capital		4,151	4,816
NET OPERATING REVENUE		120,931	121,164
DEPRECIATION NOT FUNDED		2,732	2,162

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 1987

	Note	1986/87 \$	1985/86 \$
DEBTORS		500	—
FUNDING DUE FROM VOTE SSC	1	11,186	5,727
FIXED ASSETS (Book Value)	2	21,090	19,671
		32,776	25,398
CREDITORS	3	11,686	5,727
Capital Funding	4	30,185	26,034
Less Accumulated Depreciation not funded	5	9,095	6,363
NET CAPITAL FUNDING		21,090	19,671
		32,776	25,398

The following notes and accounting policies form part of and are to be read in conjunction with these accounts.

Sir Alan Danks KBE, Chairman
Ailsa J Salt, Chief Executive Officer

NOTES TO THE ACCOUNTS

				1986/87	1985/86
1 FUNDING FROM VOTE SSC				\$	\$
Cash funded from SSC Vote	..	..		113,896	120,253
Add Funding due for creditors	..	..	11,686		5,727
less Funding from debtors	..	..	500	11,186	-
				<u>125,082</u>	<u>125,980</u>
2 FIXED ASSETS					
Furniture and Fittings	..	..	6,235		
less Accumulated Depreciation	..	..	2,419	3,816	4,334
Office Equipment	..	..	21,850		
less Accumulated Depreciation	..	..	6,676	15,174	15,337
Statutes	..	..		2,100	-
				<u>21,090</u>	<u>19,671</u>
3 CREDITORS					
Salaries	..	..		1,894	3,709
Materials Supplies Services	..	..		5,046	301
Audit Fees	..	..		964	-
Members fees and allowances	..	..		3,614	1,717
Capital	..	..		168	-
				<u>11,686</u>	<u>5,727</u>
4 CAPITAL FUNDING					
Opening Balance	..	..		26,034	21,218
Add Current Years Funding	..	..		4,151	4,816
Closing Balance	..	..		<u>30,185</u>	<u>26,034</u>
5 ACCUMULATED DEPRECIATION NOT FUNDED					
Opening Balance	..	..		6,363	4,201
Add current years depreciation	..	..		2,732	2,162
Closing Balance	..	..		<u>9,095</u>	<u>6,363</u>
6 EXEMPTION FROM INCOME TAX					
The Authority is exempt from income tax under clause 18 of schedule II of the Official Information Act.					

REPORT OF THE AUDIT OFFICE

The Audit Office, having been appointed in terms of clause 16 of the second schedule of the Official Information Act 1982, has audited the financial statements of the Information Authority.

The audit was conducted in accordance with generally accepted auditing standards and practices.

In the opinion of the Audit Office, the financial statements appearing on pages 15 to 17 to fairly reflect the financial position as at 31 March 1987 and the financial results of operations for the year ended on that date.

B J Buddicom
for Controller and Auditor-General
17 July 1987

